

WUFAR 101

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**WISCONSIN
UNIFORM
FINANCIAL
ACCOUNTING
REQUIREMENTS**



Wisconsin Uniform Financial Accounting Requirements

- It is a multi-dimensional reporting system that can also be used as an accounting system.
- Not required accounting, but required for reporting and claims to DPI.
- Always used in conjunction with the state Budget and Annual Reports (full and special education).
- Used for LEA internal use in order to track costs.

WHY WUFAR?

We need a consistent system for reporting LEA activity for:

- Reporting purposes (both state and federal)
- Calculating general and categorical aid
- Determining compliance with federal regulations
- Comparing activity between LEAs
- State budget building

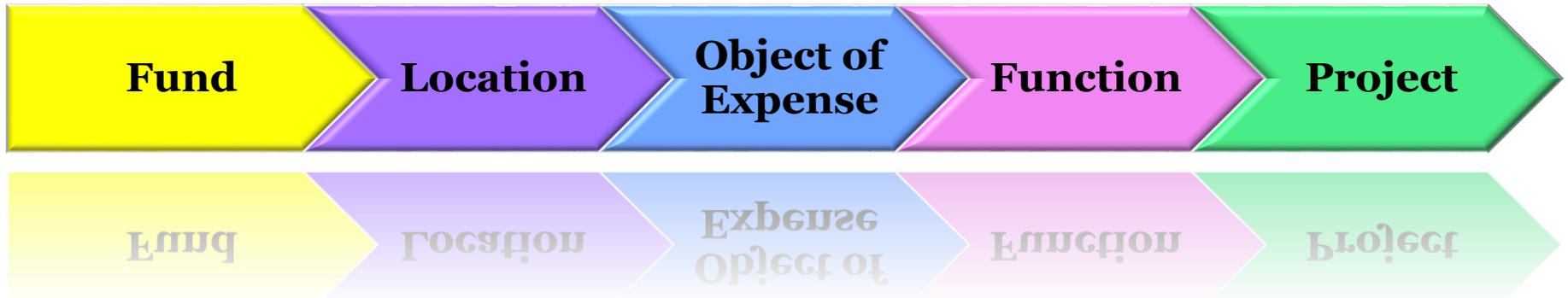
WHY WUFAR?

You need a consistent system and common language:

- Purchasing and expenditures
- Plan and monitor local budgets
- Budget development and decision making authority
- Local budget accountability
- To create local budget / expense history

WUFAR Sequence of Dimensions

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This sequence is what you would normally see when looking at an expense report.

WUFAR Account Format

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Fund	Location	Object	Function	Project
XX	XXX	XXX	XXXXXX	XXX

Most of the commercial software used in districts will display account codes in this order. Local reports may be set up to change the order of the dimensions and include descriptions. In DPI reporting you will see the function number preceding the object or source. DPI reporting does not require location detail.

Activity and Ledger printouts are used to build and manage budgets

WUFAR Account Format

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Fund

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Fund 10

- Most typically used for general education costs funded by a combination of local, state and federal funds.
- Day to day operations
 - Instructional activities
 - Instructional staff support
 - Pupil support activities
 - Other support activities

WUFAR Account Format

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Fund

27

Fund 27

- Used to account for the excess cost of providing special education and related services for students with disabilities.
- Separated for Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations.
- Also includes School Age Parent costs.

WUFAR Account Format

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Fund	Location
10 -- 27	123

Location

- Where?
- DPI doesn't generally collect
- Used for internal tracking by district
- Future possibility of school level tracking

WUFAR Account Format

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Fund	Location	Object
10 -- 27	123	300

Object

- What?

Object identifies the type of cost by category, such as salaries, materials, supplies or contracted services.

Types of Objects

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- Salaries & Fringe (100 / 200 Objects)
- Purchased Services (300 Objects)
- Non-Capital Objects (400 Objects)
- Capital Objects (500 Objects)
- Insurance (700 Objects)
- Other (900 Objects)

WUFAR Account Format

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Fund	Location	Object	Function
10	123	300	110 000
--			--
27			158 000

Function

- Why?
- For what area or purpose?

Function describes **the purpose** for which a service or materials are acquired.

- 100000 level functions are instructional
- 200000 level functions are support services

Types of Functions

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Instruction – 100 000

- 110 000 Undifferentiated Curriculum
- 120 000 Regular Curriculum
- 130 000 Vocational Curriculum
- 140 000 Physical Curriculum
- 150 000 Special Education Curriculum
- 160 000 Co-curricular Activities
- 170 000 Other Special Needs

Types of Functions

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Support Services – 200 000

- 210 000 Pupil Services
- 220 000 Instructional Staff Services
- 230 000 General Administration
- 240 000 School Building Administration
- 250 000 Business Administration
- 260 000 Central Services
- 270 000 Insurance and Judgements

Types of Functions

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Non-Program Transactions – 400 000

- 431 000 General Education Contracted Instruction
- 436 000 Special Education Contracted Instruction

Instructional functions (100 000 series) flip to a 400 000 function when the instruction is purchased.

156 700 – Visual Impairment Teacher Salary / Benefits

436 000 – Contracted Visual Impairment Instruction

Example - Instructional Function Detail

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110 000 Undifferentiated Curriculum

Teaches two or more curricular areas to the same group of students.

- ✦ Language arts/social studies program
- ✦ First grade teacher

Example - Instructional Function Detail

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120 000 Regular Curriculum

Teaches one curricular area

- 122 000 - English Language
- 124 000 - Mathematics
 - ✦ 124 100 - Algebra
 - ✦ 124 300 - Calculus
 - ✦ 124 600 - Geometry

Example - Instructional Function Detail

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Other instructional functions include:

136 000 – Vocational Curriculum - Technology
Education

139 000 – Other Vocational Curriculum

171 000 – Culturally/Socially Disadvantaged

Example - Instructional Function Detail

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150 000 Special Education Curriculum

- 152 000 – Early Childhood
- 156 000 – Physical/Sensory
 - ✦ 156 100 – Deaf and Hard of Hearing Impairment
 - ✦ 156 600 – Speech/Language
- 159 000 – Other Special Curriculum
 - ✦ 159 100 – Special Education Program Aide
 - ✦ 159 200 – Special Education Short Term Sub Teacher
 - ✦ 159 300 – Special Education Specialty Teachers

Example - Support Services Function Detail

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210 000 Pupil Services

- 211 000 – Direction of Pupil Services
- 212 000 – Social Work
- 213 000 – Guidance
- 214 000 – Health
- 215 000 – Psychological Services

220 000 Instructional Staff Services

- 221 000 – Improvement of Instruction
 - ✦ 221 300 – Staff Training

WUFAR Account Format

Fund	Location	Object	Function	Project
10	123	300	110 000	141
--			--	--
27			158 000	341

Project

- How is it paid for?
- Project is designed to identify a funding source.

Project Codes

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Federal Grants

- Federal grants have been assigned a DPI project number
- See Aids Register Codes

(<http://dpi.wi.gov/sfs/finances/aids-register/aids-register-coding>)

AIDS REGISTER CODING LIST OF FEDERAL AND STATE PROGRAMS ADMINISTERED THROUGH DPI							
Last updated: February 3, 2017							
Source	Project	CFDA/					
Code	Code	Appn	State ID No.	Program Title	Fiscal Contact	Telephone	E-mail address
730	341	241	84.027	IDEA FLOW THROUGH ENTITLEMENT	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov
730	342	241	84.027	IDEA DISCRETIONARY	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	342	344	84.027	IDEA DISCRETIONARY PRIVATE	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	347	241	84.173	IDEA PRESCHOOL ENTITLEMENT	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov
730	348	241	84.173	IDEA PRESCHOOL DISCRETIONARY CDEB	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	349	241	84.323	IDEA STATE PERSONNEL DEVELOPMENT GRANT SPDG	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov
730	349	344	84.323	IDEA STATE PERSONNEL DEVELOPMENT GRANT SPDG PRIVATE	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov
730	360	241	84.282	TITLE VB CHARTER SCHOOLS FEDERAL AID	Alan Virnig, Accountant	(608) 266-2428	alan.virnig@dpi.wi.gov
730	361	241	84.367	TITLE IIA DISCRETIONARY TEACHER PRINCIPAL TRAINING	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	365	241	84.367	TITLE IIA FORMULA TEACHER AND PRINCIPAL TRAINING	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	366	241	84.367	TITLE IIA TRANSFER OF AIDS TO TITLE IA	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	367	241	84.287	TITLE IV B 21st CENTURY COMMUNITY LEARNING CENTERS	Ryan Egan, Accountant	(608) 266-1723	ryan.egan@dpi.wi.gov
730	367	344	84.287	TITLE IV B 21st CENTURY COMMUNITY LEARNING CENTERS PRIVATE	Ryan Egan, Accountant	(608) 266-1723	ryan.egan@dpi.wi.gov
730	368	241	84.358	TITLE VI B RURAL EDUCATION INITIATIVE	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	370	241	84.282	TITLE V B CHARTER SCHOOLS NON INSTRUMENTALITY	Alan Virnig, Accountant	(608) 266-2428	alan.virnig@dpi.wi.gov
730	371	241	84.365	TITLE III A IMMIGRANT DISCRETIONARY	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	372	241	84.366	TITLE II B MATH AND SCIENCE PARTNERSHIPS	Ryan Egan, Accountant	(608) 266-1723	ryan.egan@dpi.wi.gov
730	376	241	10.582	USDA FFVP PUBLIC AID OCTOBER	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	376	344	10.582	USDA FFVP PRIVATE AID OCTOBER	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	391	241	84.365	TITLE III A ENGLISH LANGUAGE ACQUISITION FORMULA	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	531	241	10.579	CN SCHOOL FOOD EQUIPMENT GRANT PUBLIC	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov



SUBAWARD INFORMATION

DPI Grant Name

IDEA - Flow-through

Subrecipient Information

Agency Name

Alma Center School District

Agency Code

270091

DUNS Name

Alma Center School District

DUNS No

184359529

Amount of Federal Funds Obligated By This Action

\$122,684.00

Total Amount of Federal Funds Obligated

\$122,684.00 (7/1/2016)

Total Approved Cost Sharing or Matching

\$0.00

DPI Contact Information

Contact Name *First & Last*

Amy Owen

**You can also find the project code
(along with other pertinent information)
on each grant subaward located within
WISEgrants.**

Phone *Area Code/No*

(608) 266-1068

Team

Special Education - Division for Learning Support

DPI Grant Number

N/A

DPI Source Code

730

DPI Project Code

341

Research & Development Grant

No

Yes

Fund 10 Project Codes

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ESEA

- 141 - Title I-A
- 365 - Title II-A
- 391 - Title III-A
- 367 - Title IV-B
(21st Century CLC)

IDEA

- 341 - IDEA
Coordinated Early
Intervening (CEIS)
- 341 - IDEA Title I
Schoolwide Set-
Aside

400 - Carl D. Perkins - 400

Fund 27 Project Codes

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Fund 27 – Special Education Cost Claims

ALL special education expenditures must have a project code.

- Local (IDEA Maintenance of Effort)
 - 011 - State Special Education Categorical Aid
 - 019 - Non-aidable Special Education Cost
- Federal
 - 341 - IDEA Flow-through
 - 347 - IDEA Preschool

Claiming Costs

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- Expenditure reports sorted by project code are used to collect data necessary to claim grant costs.
- Special Education Categorical aid is calculated by the project numbers on the district's PI-1505-SE Special Education Annual Report.

**PROJECT NUMBERS
ARE IMPORTANT**

Examples

The salary and fringe benefits of a speech and language teacher charged to **local** costs (but are eligible for state categorical aid).

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
27	XXX	100 / 200	156600	011

Examples

The salary and fringe benefits of a reading teacher charged to the Title I grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
10	XXX	100 / 200	122000	141

Examples

Travel and hotel costs for special education teachers to attend a statewide autism training. The costs will be charged to the IDEA preschool grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
27	XXX	342	221300	347

Examples

The purchase of reading intervention instructional media that will be used district-wide for all students. The costs will be paid with local funds.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
10	XXX	430	122000	XXX

WUFAR Use

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Failure to use WUFAR appropriately could result in:

- Incorrect calculation of state or federal aid.
- Failure to meet federal regulations such as MOE.
- Single audit findings for failure to track grant expenditures separately.
- Fiscal monitoring findings for failure to track and support grant expenditures.

WUFAR Use

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Important to become familiar with WUFAR as account elements are used throughout various applications at DPI.

- School Financial Services Team – Financial Reports
- WISEgrants
- IDEA Maintenance of Effort reports

Technical Assistance

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Accounting, Auditing & Financial Management

Aid Payments ▾

Aid Register

Audit Requirements ▾

Budgeting ▾

CESA Annual Report Information

County Children with Disability Education Board

Debt Reporting ▾

Funds ▾

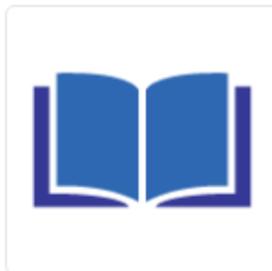
Property Value

Recording Wisconsin

SCHOOL FINANCIAL SERVICES / ACCOUNTING, AUDITING & FINANCIAL MANAGEMENT
/ WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS (WUFAR)

Wisconsin Uniform Financial Accounting Requirements (WUFAR)

Overview



The Wisconsin Uniform Financial Accounting Requirements (WUFAR) manual presents a uniform financial and accounting structure for public elementary and secondary schools in the state of Wisconsin. It replaces the Wisconsin Elementary and Secondary School Accounting System (WESSAS) Handbook last updated in July, 1992.

The chart of accounts listing included in the WUFAR is effective as of

<http://dpi.wi.gov/sfs/finances/wufar/overview>

Time to Practice

WUFAR 101 Scenarios

(the game)